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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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OONA CARGILL, ROSELYN EPHRAIM, and	:	
ALICIA WILSON, Individually and on Behalf of All	:	
Other Persons Similarly Situated,	:	ECF
	:	12 Civ. 4400 (CM)
Plaintiffs,	:	
	:	
-against-	:	
	:	
SOBTAX NY, INC., MANDEEP SOBTI,	:	
ANJEET SOBTI, JACKSON HEWITT INC.,	:	
and JOHN DOES #1-10,	:	
	:	
Defendants.	:	
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EXHIBIT A

**TO THE DECLARATION OF PLAINTIFF ALICIA WILSON IN SUPPORT OF
PLAINTIFFS' MOTION OF APPROVAL OF COLLECTIVE ACTION NOTICE**

Dated: New York, New York
August 8, 2012

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Attorney for Plaintiffs



Employment Agreement - Tax Preparer **EMPLOYMENT AGREEMENT**

Mica accepts employment as a SENIOR TAX PREPARER with SOBTAX NY, INC. (Or one of its related Corporations, Doing business as Jackson Hewitt Tax Service), on the following terms:

- 1) **TAX SEASON:** For purposes of this Agreement, the term "Tax Season" is the period from January 1, 2011 through April 15, 2011, unless terminated sooner according to this Agreement.
- 2) **TERM OF AGREEMENT:** This Agreement shall be for the Tax Season, described above.
 - a) The IRS has new regulations governing tax preparers that require training, testing, and registration. Every Tax preparer needs to have PTIN for federal and NYPTIN for NY State and tax preparer will be needed to fulfill this requirement including payment of any registration fees for PTIN (\$64.25) and NYPTIN (\$100) prior to obtaining employment.
- 3) **DUTIES:** You are hired to provide customer service. Your specific duties include, but are not limited to, the preparation of accurate tax returns on the computer using our proprietary software; checking returns for accuracy; offering of our electronic filing services for tax returns and bank products to qualified taxpayers; and the performance of general office duties, all in accordance with our policies and procedures. You are expected to maintain your tax preparation skills by attending computer practice sessions. You may choose the time and location of these sessions.
- 4) **HONESTY PARAMOUNT:** All Jackson Hewitt associates are required to prepare returns that are truthful to the best of their knowledge. Any return prepared that is willfully dishonest or prepared in a negligent manner shall be grounds for immediate dismissal.
- 5) **CONDUCT OF ASSOCIATES:** No associate shall at any time have in a Jackson Hewitt office their own personal computer. No tax forms are allowed in the offices. Any booklets brought into the office by our clients are the property of Jackson Hewitt and must be sent the same day to the District Office. At no time shall an associate maintain a list of clients served that include their name, address, or phone number. The sole list allowable is one by receipt number, type of return, and fee. At no time may an associate give their home or cellular phone number, or e-mail address, to a client.

All money collected must be turned in on a daily basis and written acknowledgement obtained by the office supervisor. Verbal communication is not an accepted means for receipt of payment. Any delay shall be grounds for dismissal with cause. Any other conduct in variance with the policy and procedure of Jackson Hewitt enunciated in the employee training shall be ground for dismissal with cause.
- 6) **COMPENSATION:** You will be paid at the rate of 6.50 per hour or _____ salary per week. In case you are compensated on hourly basis, you will be paid time and a half for all time in excess of 40 hours a week. Paychecks will be distributed every other week, unless otherwise provided by law in your state. We will withhold any amounts required by federal, state and local law. See Clause 26 for Pay Periods And Pay Dates.
- 7) **PERFORMANCE BONUS:** You are also eligible for a bonus at the end of Tax Season if you meet all the following requirements: a) you are not terminated for cause before April 15, 2011; b) you do not quit before April 15, 2011; c) you are on our payroll until April 15, 2011; and, d) you actually work 4 hours a day during the week or are available for work between January 2, 2011 and April 15, 2011. We might lay you off temporarily due to lack of business and call you back as business requires. Your bonus, if any, will be computed as described in the last paragraph of this contract. Bonuses are paid within 75 days after the end of the Tax Season.

8) **HOURS:** We schedule your hours to meet our client's demands because client demand fluctuates throughout the Tax Season. You must "clock in" or "sign in" when you arrive or when you return from lunch or other excused, personal absences, and "clock out" or "sign out" when you leave for lunch, or for any other excused, personal absences, and when you leave for the day. If an employee fails to clock in or, and clock out on a particular day, in such a case that employee shall be paid for a maximum of 4 hours for that day. Further, continuous violation of clocking procedures shall be ground for immediate termination of contract.


9) **REFER-A-FRIEND POLICY:** You must comply with our Refer-A-Friend coupon policy. Any abuse of Refer-A-Friend policy is grounds for immediate termination. Employees and their immediate* family members are not eligible to participate in Refer a Friend Coupon Policy. Employees may not solicit new walk-in customers or those customers who did business with Jackson Hewitt previously. Jackson Hewitt will not tolerate stealing, nor will it tolerate the solicitation of its customers by employees. Violation of the rules of the Refer-A-Friend Coupon Policy may result in your immediate termination and, or loss of bonus. Our corporation doing business as Jackson Hewitt Tax Service reserves the right to bring a criminal prosecution against any employee who intentionally violates the "Refer-A-Friend" policy by receiving or attempting to receive referral fees directly or indirectly.


*Immediate family member is defined as mother, father, sister, brother, spouse, children, stepchildren, boyfriend, girlfriend, niece, nephew, all in-laws and any other member of the employee's household.

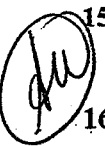
10) **TERMINATION:** You are an employee at will and we can terminate you with or without cause for any reason, or no reason, at any time. Due to the seasonal nature of our business our company may without cause terminate this agreement at any time without any prior notice.


11) **CONFIDENTIAL INFORMATION:** You acknowledge that your employment will require you to see confidential information, including, but not limited to private information about our clients, our client lists and our business methods. You may never make copies of our tax preparation software or use it for any purpose other than preparing tax returns for us during your employment with us. You agree that you will never, at any time: a) directly or indirectly, copy or disclose to any person or firm, any of our customer lists or other confidential information; or b) divulge or use the names of our clients or the information contained in our client's tax returns for any purpose other than the preparation of tax returns in the course of your employment with us. Additionally, you are not authorized to disclose your user id and password to your associates at work or outside the office premises; anyone found violating this condition shall be subject to instant termination.

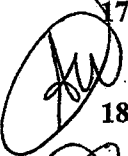
12) **COMPETING WORK DURING EMPLOYMENT:** You agree that during your employment with us, you will not, for yourself or for any other person or business, directly or indirectly, at any location, in any capacity, prepare tax returns or file tax returns for yourself or for any other person or business other than us. You further agree and accept as a condition of your employment, that all tax returns you prepare, including your own tax return or any returns prepared for relatives or friends, must be processed through our tax preparation and processing system, in accordance with all our policies and procedures. However, no charge will be made for preparing or electronically filing your personal tax return.


 13) **COMPETING AFTER YOUR EMPLOYMENT IS ENDED:** You agree that during the two (2) year period after the date you leave our employment, you will not, within a 25 mile radius of the office or offices where you worked, directly or indirectly, prepare or electronically file any income tax return for any of the clients for whom you personally prepared or electronically filed a tax return during the last two (2) years of your employment, or prepare or electronically file any tax return for those clients whose identity you learned during your employment with us because of access to our client names, customer lists or other confidential information.

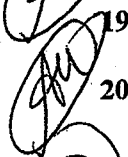
 14) **SOLICITING:** You agree that during the two (2) year period after the date you leave our employment, you will not, within a 25 mile radius of the office or offices where you were employed, directly or indirectly, solicit, or attempt to solicit, any of our clients for whom you personally prepared or electronically filed a tax return during the last two (2) years of your employment, or those clients whose identity you learned during your employment because of access to client names, lists or other confidential information. The term "solicit" means any targeted communication that seeks to procure the patronage of the client, such as a solicitous letter or telephone call to a known past client. "Solicit" does not include any community-wide advertising such as a Yellow Pages listing. You may not solicit, or take the solicitation of, any employee who worked in any Jackson Hewitt Tax Service office, to work in any competing tax return preparation business.


 15) **NO WAIVER:** If we overlook any violation of this Agreement, it does not mean that we have waived any later or additional violation.

 16) **REMEDIES:** You agree that if you breach or threaten to breach any provision of this Agreement, we are entitled to an injunction restraining you from committing the breach or threatened breach. Nothing in this Agreement shall be interpreted as prohibiting us from pursuing any other remedies available to us for such breach or threatened breach, including money damages.


 17) **SEVERABILITY:** If any provision of this Agreement is void, or declared void by a court, this provision shall be deemed, and hereby is, severed from this Agreement, and the remaining provisions shall remain in full force and effect.


 18) **ENTIRE AGREEMENT:** This Agreement contains the entire understanding between you and us and shall not be changed except by a writing signed by our authorized representative. Additionally, the Addendum (Red Flag Program) attached to this Agreement shall be binding on every employee signing this Employment Agreement.


 19) **GOVERNING LAW:** This Agreement shall be construed and enforced in accordance with the laws of the State of New York.


 20) **DISCOUNT POLICY:** You are required to strictly enforce the schedule of charges for tax returns that is generated by the computer. You may not without authorization from your immediate superior or the general manager deviate from the standard schedule of charges. All verbally authorized discounts should be sent via e-mail for verification to your respective District Manager/Satellite Manager. Also H copies of all discounts given should be sent to district offices on a daily basis. Any misuse of discount coupons or unauthorized discounts can result in your immediate termination and, or loss of bonus. Further, employees shall be responsible to pay the full fees on their own or relative tax returns prepared before February 18, 2011. Employees shall be allowed to do only their own tax return for free after February 18, 2011. Additionally, they shall be allowed 50% discount on two tax returns for their relatives or friends. Also, Jackson Hewitt reserves the right to bring a criminal prosecution against any employee who is found guilty of abusing the discount policy.





 21) **REJECTS:** Rejects must be addressed and resolved within 24 hours of occurrence; if not the credit for the tax return shall not be given to the tax preparer.

 22) **DUE DILIGENCE:** Jackson Hewitt Associate (Tax Preparer) acknowledges that he will strictly follow the directions of Jackson Hewitt to prepare all tax returns based solely on the information provided by the taxpayer, and that due diligence will be exercised by the tax preparer to eliminate all returns that contain excessive deductions. Associate is required to read and sign affirmation attached that he is aware of Jackson Hewitt policy on this matter, and the consequences of the failure to adhere to it.


 23) **PENALTY & INTEREST:** Any penalty & interest arising from a tax return due to IRS audit or adjustment to income of a client because of negligence or fraudulent intent of a tax preparer shall be sole responsibility of tax preparer and shall be grounds for termination and/or deduction from tax preparer/office manager bonus whenever applicable.

 24) **COMPANY SERVICES ABUSE:** If any employee is found abusing company services in an office then that employee will be responsible for his/her actions. This includes abuse of utilities such as telephone services, for example calling long distance and using unnecessary features such as *69, three way call etc. If any employee is found abusing this policy, then he/she will be responsible for bills pertaining to these services and if not paid it can also be deducted from bonus.

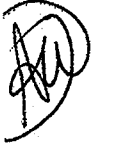
 25) **CODE OF CONDUCT:** You shall be required to strictly adhere to the policies and procedures of Jackson Hewitt Tax Preparer Code of Conduct Manual. You will be required to sign the Manual before you start doing tax preparation in your assigned office. If you do not fully (100%) adhere to the Code of Conduct Manual, then it will be grounds for suspension or termination and/or loss of bonus.

 26) **BONUS:** After fully understanding the terms and conditions detailed in this Employment Agreement, I opt for [either 26(a) or 26(b)] by putting my initials next to the Contract clause.

(a). **BONUS:** Bonus will be calculated on 15% of net paid tax preparation fees after subtracting discounts (all coupon and non-coupon discounts) and royalties amounting to 29% (which includes marketing and advertising royalties as well as electronic filing fees). Therefore, bonus will be computed as 15% of (X - Y) where 'X' being net paid tax preparation fees volume (net of discounts) and 'Y' being 29% of such net tax preparation fees volume. Bonus will be calculated based on returns paid from January 1st 2011 until April 17, 2011.

 There will be a longevity bonus, which will be 1% for every year you are employed with us starting your second tax season with us to the maximum of 5% (sixth year of your employment) where it will be capped off. In order to get a longevity bonus you must teach or take either a basic twelve-week course or advanced income tax course in its entirety with Jackson Hewitt every year in order to keep your basic skills. Failure to either attend or teach a class the following tax school season shall result in your bonus reverting back to 15%. Employees who are eligible for 1% increase; their bonus shall be 15% of first threshold (\$ 3,000) of base volume, and on the remaining volume they will get bonus at the increased percentage. The additional 1% increase in longevity bonus shall be based on following criteria:-

<u>Tax Course</u>	<u>Grade</u>	<u>Attendance</u>	<u>Bonus Increase</u>
Basic-10 week	80%	80%	1%
Advance Seminar	800%	100%	1%

 Full-time associates must prepare 125 paid returns to qualify for the bonus. Part-time associates need only prepare 60 paid returns to qualify. In order for the associates to qualify for bonus you shall be expected to have completed 70% of the required minimum number of paid returns (88 paid returns if full time and 42 paid returns if part time) by February 18, 2011. Even if you qualify for bonus at this stage, you would still be required to meet the performance bonus conditions laid out in paragraph 7 "**PERFORMANCE BONUS**" of the Employment Agreement. If you fail to do the 70% of the required minimum number of paid tax returns by February 18, 2011 you can be laid off due to the seasonal nature of our business. For purpose of Bonus calculation there will be no bonus paid on the PYD portion of any tax return containing PYD (prior year debt).

